

February 22, 2006

Ms. Beth O'Donnell  
Executive Director  
KY Public Service Commission  
P.O. Box 615  
Frankfort, KY 40602

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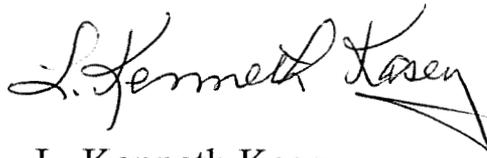
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PUBLIC SERVICE  
COMMISSION

RE: The Application of Valley Gas, Inc. for an Adjustment of Rates Pursuant to the Alternative Rate Filing Procedure for Small Utilities Case No.2006-00012.

Please be advised that we have reviewed and discussed the Commission Staff findings and recommendations regarding the proposed rate adjustments in this case and we agree with their recommendations and findings and we do not request a hearing or informal conference pertaining to the matter.

Yours truly,  
VALLEY GAS INC.



L. Kenneth Kasey  
President